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No formal instruction of any kind is offered by the two volumes except in pronunciation. But this omission does not necessarily constitute any blemish in the book, since the title formally precludes the expectation of such matter. The pretensions of the author, however, for imparting "a *grammatical* as well as an idiomatic use of the language" cannot be taken seriously. Indeed, the statement is a misnomer tending to lead into distinct error. The volumes, one or both, might be used as an auxiliary of some interest to the regular serious study with classes able to afford such digressions, although these are usually provided, in some measure, by the reputable grammars in use. The work in question has no distinctive originality, and hardly accomplishes more than to add to a collection, already overgrown, of publications trying with indifferent success to solve the problem of short-cuts in language study. If a teacher is desirous of providing a basis of special idiomatic conversational Spanish in his classes, he cannot do better than adopt one of the several good *ecos*, or, better still, the manual to be found in the excellent series of conversational dictionaries (in French, Spanish, and Italian) published by Nutt. In this case he will have something that approximates to sensible classification, while furnishing an abundance of useful practical examples of the current idiom.

R. E. BASSETT.

THE UNIVERSITY OF KANSAS.

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*Accounting and Business Practice.* For Use in All Schools Where Book-keeping is Taught. By JOHN H. MOORE AND GEORGE W. MINER. Boston: Ginn & Co., 1902. Pp. iv+400, 8vo.

WHILE not differing materially in scope from many of its predecessors, the present work has some points of real excellence. It proceeds directly to the subject-matter, avoiding the vicious precedent of attempting to outline the theory of economics in a text-book on accounting. There is a logical discussion of why entries should be made in a certain way and not merely a formulation of specific rules. An instance of this is found in reference to the treatment of cash sales to regular customers; where satisfactory reasons are given instead of arbitrary directions. The sets of exercises, each setting forth the transactions of some particular business, do not differ merely in the names of commodities and the weights and measures used, but show a real difference in their difficulty and complexity, which increase steadily as the student advances. And, finally, the work is to be commended for clear expression and satisfactory illustrations.

A very few slips appear in the statement of facts or in the use of terms. The definition, "Inventories are all resources and liabilities of the business that are not found in the regular books of entry;" the use of "shares" as applied to bonds, and the statement in regard to the accumulation of surplus by national banks, are errors of so little effect on the general character of the book as to deserve no mention in a review, save in the hope that the notice may lead to a more perfect text in the first revision of the work.

A question may be raised as to whether an elementary text-book should contain matter which cannot concern the great majority of students. The young bookkeeper does not need to know the details of organizing a national bank or of incorporating a stock company. One ordinarily consults a lawyer in such a move and certainly does not rely on the details which may have been learned years before in a secondary-

school text-book. In some other cases the elaboration of details seems excessive. For instance, any extended drill in the various auxiliary records of a bank seems doubly useless, for many of the bank's records are so simple that the green clerk can easily keep them, and, moreover, the organization of banks differs so that the records kept in one may not be used at all in another. The author makes recognition of this fact, yet he provides drill work in writing up pass-books, although in the more modern banks pass-books are no longer written up; and instructs how to fill out the stubs of drafts, although banks are fast discarding stubs in favor of the draft register.

The usual sets of account books, business forms, and even token money are furnished for use in connection with the text. Only blank forms are given, and the student must write out all the incoming vouchers—drafts, bills, invoices, etc.—as well as the outgoing ones. This means less close conformity to business practice than where fac-simile bills are furnished the student, as has been done by some other authors of text-books on accounting. But it gives additional practice to student, and, incidentally, more work to the teacher.

HENRY RAND HATFIELD.

#### BOOKS RECEIVED.

[The notice here given does not preclude the publishing of a comprehensive review of any of these books.]

Anthology of English Poetry. By Robert A. Whiteford. Pp. xix + 432. Boston: Benj. H. Sanborn & Co.

English Poems from Chaucer to Kipling. By Thomas M. Parrott and Augustus W. Long. Pp. xx + 401. Boston: Ginn & Co.

These books are much alike and appeared almost simultaneously. The aim in both is to gather typical poems from English writers, and they are intended for use in the upper grades of the high school. The notes are in the main very good, because so few, but the bad example of certain geography makers who insert at the end of each lesson certain questions to be asked has had some influence, and one is bored to find at the end of a poem such a question as: "What circumstances caused this poem to be written?" Of course, one cannot be overcritical in regard to the selections; these reflect to a great extent the interest of the compiler, but some poets suffer. Kipling, inasmuch as he is still living, is credited with only one poem of worth, although in the optional poems suggested by Mr. Whiteford there is given a strange medley. The quotation of phrases from poems is a still more delicate thing to handle, for it is dangerous to separate phrases from the context. One of the phrases from Kipling is a particularly good illustration of this. These books ought to supply a want which teachers of English Literature have felt rather keenly.

Primer on Teaching; with Special Reference to Sunday-School Work. By John Adams. Pp. 129. Price, 20 cents. New York: Imported by Charles Scribner's Sons.

The author of that witty and highly suggestive book, *The Herbartian Psychology Applied to Education*, has given us in this little primer a book that cannot fail to be useful to the teacher in the Sunday school. This is the kind of man to write in this neglected field, and we hope to see much good come from the perusal of this contribution to religious education.